

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

**NOTICE OF MOTION NO. 3043 OF 2002
IN
INCOME TAX APPEAL (LDG.) NO. 898 OF 2002**

The Commissioner of Income Tax. ... Appellant.

V/s.

Shri Ashwin D. Parikh.

... Respondent.

Parag Vyas for the appellant.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 4th October 2005.

P.C. :

. In spite of grant of three adjournments and lapse of more than 19 months, no steps have been taken by the appellant-Revenue to file better affidavit so as to explain delay in filing appeal. Routine and casual affidavit filed cannot result in condonation of delay.

2. At the cost of repetition, we may mention that first adjournment was granted on 4th March, 2004; second on 13th September, 2005; and third on 27th September, 2005. The attitude on the part of the Revenue, as noticed, not to comply with the repeated orders passed by this Court, compels us to refuse further adjournment. No reasons are being placed before this Court as to why better affidavit

has not been filed till today. Even no steps have been taken to serve the respondents in spite of order dated 29th August, 2005 directing service to the respondents by way of last chance.

3. In the result, motion stands rejected with no order as to costs.

4. Appeal papers be consigned to the record.

(J.P.DEVADHAR, J.)

(V.C.DAGA, J.)